



3015 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF ST. CLOUD WATER AND SEWER UTILITY

Principal Office: P.O. BOX 122
ST. CLOUD, WI 53079

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF ST. CLOUD WATER AND SEWER UTILITY

Utility Address: P.O. BOX 122

ST. CLOUD, WI 53079

When was utility organized? 1/1/1973

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR ROBERT HOCHREIN

Title: CHAIRMAN

Office Address:

237 E RAILROAD AVE

ST CLOUD, WI 53079

Telephone: (920) 999 - 3401

Fax Number:

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MR.RANDALL S. PROST, CPA

Title: MANAGER

Office Address: SCHENCK SC

373 N PIONEER RD

P.O. BOX 1809

FOND DU LAC, WI 54935

Telephone: (920) 921 - 2953 EXT 2164

Fax Number: (920) 921 - 3902

E-mail Address: RANDALL.PROST@SCHENCKSOLUTIONS.COM

President, chairman, or head of utility commission/board or committee:

Name: MR ROBERT HOCHREIN

Title: CHAIRMAN

Office Address:

237 E RAILROAD AVE

ST CLOUD, WI 53079

Telephone: (920) 999 - 3401

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 1/28/1998**Period covered by most recent audit:** 1987

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT HOCHREIN**Title:** CHAIRMAN**Office Address:**237 E RAILROAD AVE
ST CLOUD, WI 53079**Telephone:** (920) 999 - 3401 EXT**Fax Number:****E-mail Address:**

Name of utility commission/committee: ST CLOUD WATER & SEWER UTILITY

Names of members of utility commission/committee:MR DAN DREIFUERST, DIRECTOR
MR ERNIE LEFEBER, DIRECTOR
MR DEAN SALCHERT, DIRECTOR
MR LEROY SIPPEL, SEC-TREASURE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: MIDWEST CONTRACT ORGANIZATION

P.O. BOX 418

MENASHA, WI 54952-0418

Contact Person: MR BRUCE GENSKOW

Title:

Telephone: (920) 858 - 2591

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2005 12/31/2005

Provide a brief description of the nature of Contract Operations being provided:

To provide a state certified individual to manage the water and sewer utility

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	62,593	40,505	1
Operating Expenses:			
Operation and Maintenance Expense (401)	25,962	46,681	2
Depreciation Expense (403)	11,701	11,303	3
Amortization Expense (404)	0	0	4
Taxes (408)	337	276	5
Total Operating Expenses	38,000	58,260	
Net Operating Income	24,593	(17,755)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	24,593	(17,755)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,624	1,375	9
Miscellaneous Nonoperating Income (421)	3,367	(1,509)	10
Total Other Income	4,991	(134)	
Total Income	29,584	(17,889)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,117)	(5,117)	11
Other Income Deductions (426)	7,439	7,439	12
Total Miscellaneous Income Deductions	2,322	2,322	
Income Before Interest Charges	27,262	(20,211)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,859	2,446	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	1,859	2,446	
Net Income	25,403	(22,657)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	746,082	768,739	19
Balance Transferred from Income (433)	25,403	(22,657)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	771,485	746,082	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	62,593		62,593	1
Total (Acct. 400):	62,593	0	62,593	
Operation and Maintenance Expense (401):				
Derived	25,962		25,962	2
Total (Acct. 401):	25,962	0	25,962	
Depreciation Expense (403):				
Derived	11,701		11,701	3
Total (Acct. 403):	11,701	0	11,701	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	337		337	5
Total (Acct. 408):	337	0	337	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	24,593	0	24,593	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	1,624	0	1,624	10
Total (Acct. 419):	1,624	0	1,624	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONREGULATED SEWER	3,367	0	3,367 12
Total (Acct. 421):	3,367	0	3,367
TOTAL OTHER INCOME:	4,991	0	4,991

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(5,117)		(5,117) 13
NONE	0	0	0 14
Total (Acct. 425):	(5,117)	0	(5,117)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		7,439	7,439 15
NONE	0	0	0 16
Total (Acct. 426):	0	7,439	7,439
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,117)	7,439	2,322

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	1,859		1,859 17
Total (Acct. 427):	1,859	0	1,859
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	1,859	0	1,859
NET INCOME:	32,842	(7,439)	25,403
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	571,595	174,487	746,082 23
Total (Acct. 216):	571,595	174,487	746,082
Balance Transferred from Income (433):			
Derived	32,842	(7,439)	25,403 24
Total (Acct. 433):	32,842	(7,439)	25,403
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	604,437	167,048	771,485

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	62,593	0	0	0	62,593	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	62,593	0	0	0	62,593	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	778,853	744,768	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	309,267	289,904	2
Net Utility Plant	469,586	454,864	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	494,621	494,621	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	254,086	241,698	4
Net Nonutility Property	240,535	252,923	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	160,465	160,465	7
Total Other Property and Investments	401,000	413,388	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	32,920	30,812	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,128	9,923	11
Other Accounts Receivable (143)	12,127	12,173	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	60,175	52,908	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	930,761	921,160	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	33,750	33,750	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	771,485	746,082	23
Total Proprietary Capital	805,235	779,832	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	24,885	33,180	26
Total Long-Term Debt	24,885	33,180	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	7,145	9,071	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,394	1,858	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	8,539	10,929	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	92,102	97,219	36
Total Deferred Credits	92,102	97,219	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	930,761	921,160	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	744,768	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	487,152	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	291,701	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	778,853	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	184,614	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	124,653	0	0	0	12
Total Accumulated Provision	309,267	0	0	0	
Net Utility Plant	469,586	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	172,690				172,690	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,701				11,701	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	223				223	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	11,924	0	0	0	11,924	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	184,614	0	0	0	184,614	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.55%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	117,214				117,214	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	7,439				7,439	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	7,439	0	0	0	7,439	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	124,653	0	0	0	124,653	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.55%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	494,621			494,621	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	494,621	0	0	494,621	
Less accum. prov. depr. & amort. (122)	241,698	12,388		254,086	3
Net Nonutility Property	252,923	(12,388)	0	240,535	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	33,750	1
Changes during year (explain):		2
Balance end of year	33,750	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
State Trust Fund Loan	06/15/1988	03/15/2008	7.00%	24,885	1
Total for Account 224				24,885	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	426	2
Charged electric department expense		3
Charged sewer department expense	426	4
Other (explain):		
NONE		5
Total Accruals and other credits	852	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	816	7
PSC Remainder Assessment	36	8
Other (explain):		
NONE		9
Total payments and other debits	852	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
State Trust Fund Loan	1,858	1,859	2,323	1,394	3
Subtotal	1,858	1,859	2,323	1,394	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,858	1,859	2,323	1,394	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION FUND	18,000	3
BOND FUND INVESTMENT	142,465	4
Total (Acct. 125):	160,465	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,128	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	15,128	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	11,869	10
Merchandising, jobbing and contract work		11
Other (specify):		
AMOUNT ADDED TO TAX ROLL	258	12
Total (Acct. 143):	12,127	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
WAGES, INSURANCE & MISCELLANEOUS EXPENSES	7,145	17
Total (Acct. 233):	7,145	
Other Deferred Credits (253):		
Regulatory Liability	92,102	18
NONE		19
Total (Acct. 253):	92,102	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	470,109	0	0	0	470,109	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	178,652	0	0	0	178,652	4
Customer Advances for Construction					0	5
Regulatory Liability	94,660	0	0	0	94,660	6
					0	7
Average Net Rate Base	196,797	0	0	0	196,797	
Net Operating Income	24,593	0	0	0	24,593	8
Net Operating Income as a percent of						
Average Net Rate Base	12.50%	N/A	N/A	N/A	12.50%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.5	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	97,219	0	0	0	97,219	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,117	0	0	0	5,117	3
Other (specify):					0	4
Balance End of Year	92,102	0	0	0	92,102	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Sewer nonregulated A/R \$11,869.

Insurance premiums paid by Municipality \$1,399.

Wages and Taxes \$4,847.

Telephone, Printing, Postage & Supplies \$899.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	61,795	39,981	1
Total Sales of Water	61,795	39,981	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Other Water Revenues (474)	798	524	3
Total Other Operating Revenues	798	524	
Total Operating Revenues	62,593	40,505	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	12,856	14,705	4
General Operating Expenses (680-690)	13,106	31,976	5
Total Operation and Maintenance Expenses	25,962	46,681	
Other Operating Expenses			
Depreciation Expense (403)	11,701	11,303	6
Amortization Expense (404)		0	7
Taxes (408)	337	276	8
Total Other Operating Expenses	12,038	11,579	
Total Operating Expenses	38,000	58,260	
NET OPERATING INCOME	24,593	(17,755)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	193	9,090	5,654	4
Commercial	27	1,861	36,367	5
Industrial				6
Total Metered Sales to General Customers (461)	220	10,951	42,021	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	223		19,338	8
Other Sales to Public Authorities (464)	3	19	436	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	446	10,970	61,795	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	19,338	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	19,338	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	798	7
Other (specify): NONE		8
Total Other Water Revenues (474)	798	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	6,591	7,394	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	2,021	2,658	3
Chemicals (630)	1,508	1,677	4
Supplies and Expenses (640)	2,736	2,976	5
Repairs of Water Plant (650)	0	0	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	12,856	14,705	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	0	0	8
Office Supplies and Expenses (681)	605	886	9
Outside Services Employed (682)	10,710	29,095	10
Insurance Expense (684)	1,791	1,687	11
Employees Pensions and Benefits (686)	0	0	12
Regulatory Commission Expenses (688)	0	308	13
Miscellaneous General Expenses (689)	0	0	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	13,106	31,976	
Total Operation and Maintenance Expenses	25,962	46,681	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		89	127	2
Net property tax equivalent		(89)	(127)	
Social Security		408	380	3
PSC Remainder Assessment		18	23	4
Other (specify): NONE			0	5
Total tax expense		337	276	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.018091				3
County tax rate	mills		5.070919				4
Local tax rate	mills		4.802765				5
School tax rate	mills		5.831311				6
Voc. school tax rate	mills		1.377074				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.100160				10
Less: state credit	mills		0.593756				11
Net tax rate	mills		16.506404				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.802765				14
Combined School Tax Rate	mills		7.208385				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.011150				17
Total Tax Rate	mills		17.100160				18
Ratio of Local and School Tax to Total	dec.		0.702400				19
Total tax net of state credit	mills		16.506404				20
Net Local and School Tax Rate	mills		11.594096				21
Utility Plant, Jan. 1	\$	744,768	744,768				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	744,768	744,768				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	744,768	744,768				26
Assessment Ratio	dec.		0.000000				27
Assessed Value	\$	0	0				28
Net Local & School Rate	mills		11.594096				29
Tax Equiv. Computed for Current Year	\$	0	0				30
Tax Equivalent per 1994 PSC Report	\$	7,769					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	750		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	750	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,144		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	85,162	28,680	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	86,306	28,680	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	104,454		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	115,044		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,465		20
Total Pumping Plant	222,963	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,538		23
Total Water Treatment Plant	15,538	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			750	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	750	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,144	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			113,842	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	114,986	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			104,454	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			115,044	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,465	20
Total Pumping Plant	0	0	222,963	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,538	23
Total Water Treatment Plant	0	0	15,538	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	669		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	74,154		26
Transmission and Distribution Mains (343)	21,358		27
Fire Mains (344)	0		28
Services (345)	3,337		29
Meters (346)	14,772	5,405	30
Hydrants (348)	2,813		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	117,103	5,405	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	99		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	4,547		37
Other General Equipment (379)	5,761		38
Other Tangible Property (390)	0		39
Total General Plant	10,407	0	
Total utility plant in service directly assignable	453,067	34,085	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	453,067	34,085	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			669 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			74,154 26
Transmission and Distribution Mains (343)			21,358 27
Fire Mains (344)			0 28
Services (345)			3,337 29
Meters (346)			20,177 30
Hydrants (348)			2,813 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	122,508
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			99 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			4,547 37
Other General Equipment (379)			5,761 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	10,407
Total utility plant in service directly assignable	0	0	487,152
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	487,152

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	226,492		27
Fire Mains (344)	0		28
Services (345)	35,381		29
Meters (346)	0		30
Hydrants (348)	29,828		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	291,701	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	291,701	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	291,701	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			226,492 27
Fire Mains (344)			0 28
Services (345)			35,381 29
Meters (346)			0 30
Hydrants (348)			29,828 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	291,701
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	291,701
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	291,701

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			988	988	1
February			890	890	2
March			997	997	3
April			1,017	1,017	4
May			1,086	1,086	5
June			1,161	1,161	6
July			1,145	1,145	7
August			1,101	1,101	8
September			935	935	9
October			985	985	10
November			1,023	1,023	11
December			954	954	12
Total annual pumpage	0	0	12,282	12,282	
Less: Water sold				10,970	13
Volume pumped but not sold				1,312	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				291	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				291	19
Volume pumped but unaccounted for				1,021	20
Percent of water lost				8%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				104	24
Date of maximum: 11/5/2005					25
Cause of maximum:					26
Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				20	27
Date of minimum: 10/12/2005					28
Total KWH used for pumping for the year				26,180	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1533 MAIN STREET	#1	376	12	432,000	Yes	1
SOUTH END OF CHURCH STREET	#2	300	12	576,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	#1	#2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	GOULD		5
Year Installed	1973	1995		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	300	495		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC		9
Year Installed	1973	1995		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	30	60		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1973		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	143		10
Total capacity in gallons (actual)	50,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID	LIQUID	14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE	WELLHOUSE	17
Filters, type (gravity, pressure,			18
other, none)	NONE	NONE	19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.0000	0.0000	22
Is a corrosion control chemical			23
used (yes, no)?	Y	Y	24
Is water fluoridated (yes, no)?	N	N	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	6.000	15,301	0	0	0	15,301	1
P	D	8.000	3,713	0	0	0	3,713	2
Total Within Municipality			19,014	0	0	0	19,014	
Total Utility			19,014	0	0	0	19,014	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	60	0	0	0	60	60	1
P	1.000	174	0	0	0	174		2
Total Utility		234	0	0	0	234	60	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	197	23	0	0	220	25	1
0.750	12	0	0	0	12	4	2
1.000	4	0	0	0	4	0	3
1.500	3	0	0	0	3	0	4
Total:	216	23	0	0	239	29	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	181	21	0	2	0	16	220	1
0.750	11	1	0	0	0	0	12	2
1.000	1	3	0	0	0	0	4	3
1.500	0	2	0	1	0	0	3	4
Total:	193	27	0	3	0	16	239	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	38				38	2
Total Fire Hydrants	38	0	0	0	38	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	39
Number of distribution system valves end of year:	39
Number of distribution valves operated during year:	39

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Outside services employed (682), this decrease is due to the Pump repairs and maintenance in 2004 for approximately \$17,600.

Property Tax Equivalent (Water) - Part 2 (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The Municipality has set the tax equivalent at zero per the approved board minutes.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Well #3 exploratory Drilling & Surveying \$28,680.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

No, the Utility has started testing more meters however they did not test at least 50% in 2005. The 2006 goal is to test 50% of the meters.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	49,866	48,779	1
Total Sewage Operating Revenues	49,866	48,779	
Other Operating Revenues			
Forfeited Discounts (631)	0	0	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	0	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	0	0	
Total Operating Revenues	49,866	48,779	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	21,747	20,784	8
Maintenance Expenses (831-834)	33	0	9
Customer Accounting & Collection Expenses (840-843)	0	0	10
Administrative and General Expenses (850-857)	11,593	16,395	11
Total Operation and Maintenance Expenses	33,373	37,179	
Other Operating Expenses			
Depreciation Expense (403)	12,611	12,579	12
Amortization Expense (404)		0	13
Taxes (408)	515	530	14
Total Other Operating Expenses	13,126	13,109	
Total Operating Expenses	46,499	50,288	
NET OPERATING INCOME	3,367	(1,509)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	193	9,090	41,999	5
Commercial Revenues	27	1,861	7,640	6
Industrial Revenues				7
Revenues from Public Authorities				8
Total Measured Service to General Customers (622)	220	10,951	49,639	
Service to Public Authorities (623)	3	19	227	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	223	10,970	49,866	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges		1
Other (specify):		2
Total Customers Forfeited Discounts (631)	<u>0</u>	
Servicing of Customers Laterals (632):		
		3
Total Servicing of Customers Laterals (632)	<u>0</u>	
Sale of Fertilizer (633):		
		4
Total Sale of Fertilizer (633)	<u>0</u>	
Rent from Sewerage Property (634):		
		5
Total Rent from Sewerage Property (634)	<u>0</u>	
Miscellaneous Operating Revenues (635):		
		6
Total Miscellaneous Operating Revenues (635)	<u>0</u>	
Amortization of Construction Grants (636):		
		7
Total Amortization of Construction Grants (636)	<u>0</u>	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	6,900	6,778	1
Power and Fuel for Pumping (821)	1,846	1,059	2
Power and Fuel for Aeration Equipment (822)	11,541	11,596	3
Chlorine (823)	0	0	4
Phosphorous Removal Chemicals (824)	0	0	5
Sludge Conditioning Chemicals (825)	0	0	6
Other Chemicals for Sewage Treatment (826)	0	0	7
Other Operating Supplies and Expenses (827)	1,460	1,351	8
Transportation Expenses (828)	0	0	9
Rents (829)	0	0	10
Total Operation Expenses	21,747	20,784	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	33	0	11
Maintenance of Collection System Pumping Equipment (832)	0	0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	0	0	13
Maintenance of General Plant Structures and Equipment (834)	0	0	14
Total Maintenance Expenses	33	0	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	0	0	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	0	0	17
Uncollectible Accounts (843)	0	0	18
Total Customer Accounting & Collection Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	0	0	19
Office Supplies and Expenses (851)	565	1,279	20
Outside Services Employed (852)	8,161	13,283	21
Insurance Expense (853)	2,003	1,309	22
Employees Pensions and Benefits (854)	0	0	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)	66	0	24
Miscellaneous General Expenses (856)	798	524	25
Rents (857)	0	0	26
Total Administrative and General Expenses	11,593	16,395	
Total Operation and Maintenance Expenses	33,373	37,179	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		408	380	1
Local and School Tax Equivalent on Meters Charged by Water Department		89	127	2
PSC Remainder Assessment		18	23	3
Other (specify): NONE			0	4
Total tax expense		515	530	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	300		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	62,106		6
Collecting Mains and Accessories (313)	280,845		7
Interceptor Mains and Accessories (314)	790		8
Force Mains (315)	6,612		9
Other Collecting System Equipment (316)	0		10
Total Collection System	350,653	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	750		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	10,944		13
Electric Pumping Equipment (323)	18,368		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	77		16
Total Collection System Pumping Installations	30,139	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	2,837		17
Structures and Improvements (331)	41,249		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	58,023		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			300	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			62,106	6
Collecting Mains and Accessories (313)			280,845	7
Interceptor Mains and Accessories (314)			790	8
Force Mains (315)			6,612	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	350,653	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			750	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			10,944	13
Electric Pumping Equipment (323)			18,368	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			77	16
Total Collection System Pumping Installations	0	0	30,139	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			2,837	17
Structures and Improvements (331)			41,249	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			58,023	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	102,109	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	99		31
Computer Equipment (372.1)	2,074		32
Transportation Equipment (373)	4,547		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	6,720	0	
Total utility plant in service directly assignable	489,621	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	489,621	0	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	102,109
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			99 31
Computer Equipment (372.1)			2,074 32
Transportation Equipment (373)			4,547 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	6,720
Total utility plant in service directly assignable	0	0	489,621
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	489,621

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	0	0	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE